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ABSTRACT

The student materials present exercises designed to simulate the job performed by a retail sales clerk. The content of the course covers job instructions, stock record cards, reordering goods, sales slips, and coding prices. Also included in the document are a pretest and post test for the unit and a glossary. (LJ)

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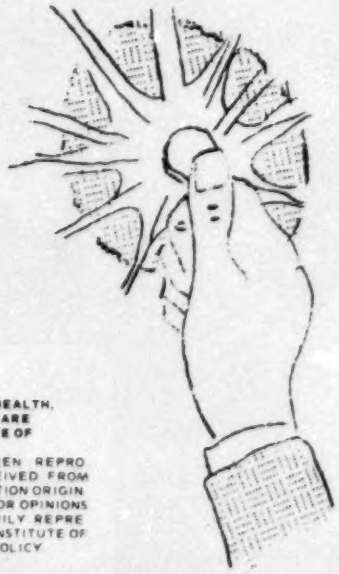
RETAIL SALES CLERK



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RETAIL SALES CLERK EXPLORATION

General Objectives

The student will become familiar with some of the tasks performed by a retail sales clerk.

The student will understand the business terminology introduced in this project.

Specific Objectives

The student will be able to define the following business terms introduced in this project: Extension, operating expenses, profit, purchase requisition, purchasing agent, retailer, sales slip, stock, stock number, and stock record card.

Given a sample stock record card and an explanation, the student will be able to correctly determine new balances.

Given a sample stock record card and an explanation, the student will be able to record transactions on stock record cards and determine new balances.

Given an explanation and a sample stock record card and purchase requisition, the student will be able to determine when it is necessary to reorder goods and correctly complete a purchase requisition.

Given a sample sales slip and an explanation, the student will be able to correctly complete a sales slip by determining the subtotal, amount of Virginia sales tax, and the total dollar value of the sale.

Given a sample sales slip, an explanation, and a price list, the student will be able to correctly complete a blank sales slip.

Given an explanation, a code name, and some examples, the student will be able to code costs of items when cost price is given.

Given an explanation of the importance of handling customer complaints promptly and courteously and an example of how it might be done, the student will be able to write the dialogue he would use in handling a given customer complaint.

PRE-TEST: RETAIL SALES CLERK

I. MATCHING

Write the letter of the term in Column B in the blank to the left of the statement in Column A which best describes it.

Column A		Column B
_____ 1.	A form used to keep records of goods received in the stockroom and those issued from the stockroom is a(n) _____.	A. extension B. operating expenses C. profit D. purchase order E. purchase requisition F. purchasing agent G. retailer H. sales slip I. stock J. stock clerk K. stock number L. stock record card M. wholesaler
_____ 2.	The difference between the amount taken in from sales and the operating expenses of the company is called _____.	
_____ 3.	The number assigned to each item in the stockroom as a means of identifying that item is called a(n) _____.	
_____ 4.	Items a company keeps on hand for future sale are called _____.	
_____ 5.	A form completed by the stock clerk to let the purchasing agent know of a need to purchase merchandise or supplies is called a(n) _____.	
_____ 6.	A form used to record information about a sale such as the number purchased, a description of the item, and its cost is called a(n) _____.	
_____ 7.	One who is responsible for approving all buying done by the company is called a(n) _____.	
_____ 8.	One who buys goods for resale to the public is a(n) _____.	
_____ 9.	The amount on a sales slip found by multiplying the quantity by the cost per item is called a(n) _____.	
_____10.	Costs related to the "running" of a business are often referred to as _____.	

II. STOCK RECORD CARD

Enter the following information on the blank stock record card below.

Item: Tennis Rackets, Stock No.: T179, Unit: Each, Maximum: 45, Minimum: 12. Balance on March 1, 20.

Record the transactions which follow on this card. Find the new balance after each transaction.

March 2 Issued 25
10 Issued 10
15 Received 32
20 Issued 17

STOCK RECORD CARD

ITEM _____ Max. _____

STOCK No _____ Min. _____

UNIT _____

Date	Quantity Rec.	Quantity Issued	Balance

III. REORDERING GOODS

Examine the stock record cards below. Our company's policy requires that you reorder any goods that are within ten (10) of the minimum. If either or both of these items need(s) to be reordered, complete the purchase requisition on the following page (p.). The requisition should have today's date. The item(s) is (are) required by two weeks from today.

STOCK RECORD CARD

ITEM Tennis Balls Max. 30

STOCK No T205 Min. 8

UNIT Doz.

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			28
	5		3	25
	7		10	15
	12		4	11
	17	15		26

STOCK RECORD CARD

ITEM Tennis Balls Max. 35

STOCK No T206 Min. 10

UNIT Doz.

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			25
	3		7	18
	10		12	6

T R

PURCHASE REQUISITION

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

Requisition No: Deliver To:

Date Issued: Location:

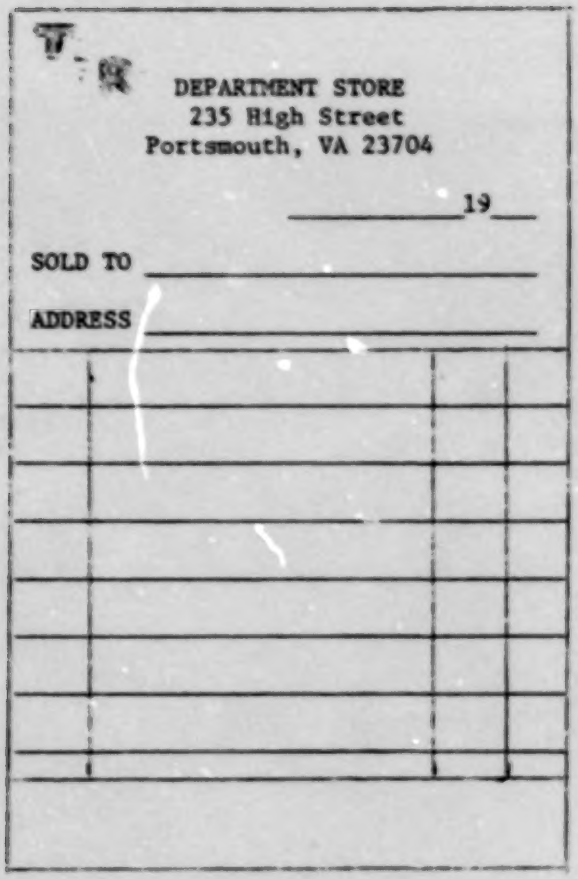
Date Required: Approved by:

Quantity	Description

IV. SALES SLIP

Record the following information on the blank sales slip below. Subtotal the amount column and calculate Virginia's 4% sales tax. Add this to the cost of the items before finding the total amount of the sale.

Mr. Charles Smith, 403 Aragona Ave., Portsmouth; March 8, 19--; 2 Tennis Rackets, #T179 @ $24.98 each; 1 doz. Tennis Balls, T206 @ $14.75 per doz.



V. CODING PRICES

Our company uses a letter code to indicate on our price tags what the items cost us. We use the letters below to correspond to the numbers listed under them.

ABCDEFGHIJ
1234567890

Using these letters, code the following prices.

A. $ 3.97 _____
B. $ 4.26 _____
C. $24.78 _____
D. $15.31 _____
E. $ 7.66 _____
F. $32.59 _____

VI. HANDLING CUSTOMERS

In your job you must often handle customer complaints. One of our customers, John Andrews, is a tennis "pro" (professional). Yesterday, he lost his first match in three years. He blames his loss on the racket he bought from you last week. He says the racket is faulty and demands his money back. You examine the racket and find nothing wrong with it. What will you say to Mr. Andrews in order to maintain his goodwill and be sure he continues to do business with your company? On your paper write your answer just as you would say it to Mr. Andrews. You might begin this way:

"Mr. Andrews, I find nothing wrong with this racket..."

Continue just as you would in your conversation with Mr. Andrews or use a different opening statement if you prefer.

RETAIL SALES CLERK

Welcome to the retail sales staff of T & R Department Store. During this short training program, you will learn your duties and responsibilities as a sales clerk. They are not difficult, but each demands accuracy and familiarity with our procedures.

During this training program, you will be employed at our downtown branch at 235 High Street in Portsmouth (23704). Your immediate supervisor is Mr. Charles S. Edwards, manager of the sporting goods department (although you may occasionally work in another department). Mr. Edwards is taking a short vacation. He has asked that your teacher act as your supervisor while he is out of town. As you complete each job in this training program, put your name and the job number in the upper right hand corner and then give it to your teacher.

If you have difficulty with any job, please consult your supervisor. Others in your training program may give you incorrect information. Remember, these are your first few days in this job. Do your best work so that your supervisor will be able to give Mr. Edwards a good report of your work when he returns.

Job 1

The handling of stock is very important to the success of our store so you will begin here. If we are to be able to determine how much money our store has made, we must keep records of the number and kinds of goods we sell, and the selling price. Our store keeps this information on a form called a stock record card. A separate stock record card is kept for each item in the store. An entry is made on this card each time goods are received and each time they are issued from the stock room to be sold.

Look at the card which is Exhibit A on p. 17. This card provides information on tennis rackets, stock number T179, which is only one of the tennis rackets carried in our sporting goods department. At the top of this card you will notice a minimum and a maximum number. The minimum represents the smallest number of these rackets we could have on hand and still fill our normal customer demand. The largest number of these that it is practical for us to have on hand is the maximum. You will notice that the maximum for this tennis racket is 50 and the minimum is 12. This means that we don't want to have more than 50 or fewer than 12 of these rackets in stock at any time.

Look at the transactions on the lower part of the card. Each card has four columns: date, quantity received, quantity issued, and balance. The balance is the number of rackets we have in stock. Each time more tennis rackets are received, an entry is made in the date column showing the month and day on which goods were received. The number received is entered in the "Quantity Received" column and then this number is added to the former balance to find the new balance. You will see that on March 10 a shipment of 40 rackets was received. This increased our balance (number in stock) to 55 (40 received + balance of 15 = new balance of 55).

Each time goods are issued a similar transaction is recorded. The

date is entered in the "Date" column. The number of items leaving the stockroom to be sold is entered in the "Quantity Issued" column. Then, the new balance is found by subtracting the quantity issued from the former balance. Look at Exhibit A again. You will see that 15 rackets were issued from stockroom on March 12. This reduced the balance from 55 to 40 (old balance of 55 - 15 issued = new balance of 40).

Now try your hand at figuring new balances by completing the "Balance" columns of the cards on p. 8. Remember goods received are added to and goods issued are subtracted from the former balance. You may refer to Exhibit A.

On p. 9 you will find two blank stock record cards and some information to be recorded on them. Do this work very carefully. Be sure to record the transactions on the correct cards and perform the calculations for determining the new balances carefully.

Job 2

Periodically, when the supply of a particular item is getting low, it will be necessary to reorder those items. Our company's policy is to reorder when the supply of a particular item is within ten (10) of the minimum.

It will be your responsibility to prepare a purchase requisition for items you need to reorder. This form tells which items need to be reordered and how many should be ordered. The quantity (number) to be ordered should be determined by subtracting the balance from the maximum. Look at Exhibit B on p. 18. You will notice that the balance as of March 23 was 13. This would mean that our supply is now within ten (10) of the minimum of 12 (12 + 10 = 22; fewer than 22 would be within 10 of the minimum). When we reorder, we want to bring our supply up to the maximum so we will need to order 37 tennis rackets (maximum of 50 - balance of 13 = 37).

When the purchase requisition is complete, it is turned over to the purchasing agent who has the responsibility for approving all such requests. If he initials after the words "Approved by," then the form will go to the clerk-typist who will type the purchase order for these items. More than one item can be listed on the same purchase requisition if it is to be ordered from the same company. If it will be ordered from a different company, it must be on a different purchase requisition.

Using the stock record cards on p. 10, complete the balance columns on these cards and determine which items need to be reordered and complete the purchase requisitions on p. 11 for those items. Remember, you are to reorder any items within 10 of the minimum. All requisitions should be dated March 21. Items will be required by April 8.

Job 3

An important part of each sale is completing the sales slip correctly. A sales slip is a record of the sale which should include the quantity, description, and price of each item purchased. In addition, the state of Virginia requires merchants to collect a 4% sales tax on all goods sold. This must be added to the cost of the merchandise before the sales slip is totaled.

Examine Exhibit C on p. 19. You will notice that these forms are printed especially for our company. The date of the sale and the name and address of the customer should be completed on each sales slip. Often carbon paper is used so that you can make two copies with one writing--the original for the customer and a copy for the store's records. The column at the left is for the number of items purchased. The longer center column is for the description--name of the item and its stock number. The column at the extreme right is for the price.

If Mr. Meyers had purchased two tennis rackets instead of one, the

first line of this sales slip would have looked like this:

2 Tennis Rackets, #179 @ $18.99 $37.98

That is, you would multiply the quantity (2) times the unit price ($18.99) to determine the amount which would go in the final column. Whenever you multiply quantity times unit price you are finding an amount which is called an extension. In this example, the extension is $37.98.

After all purchases have been listed, add the prices. It is this subtotal which will be used in calculating the sales tax. On the sales slip shown in Exhibit C, the sales tax was found by multiplying 4% (.04) by $38.73. The sales tax must then be added to the subtotal to determine the total value of the sale. The sales tax may also be found by finding the subtotal on a chart such as the one illustrated in Exhibit D on p. 20.

Turn to p. 12. Complete the two sales slips found on this page by finding the subtotal, amount of sales tax, and the total value of the sale.

Now using the information at the top of p. 14, complete the blank sales slips on this page. Refer to your price list on p. 13 for the cost of each item.

Job 4

The pricing of goods is very important to any retailer. Prices must be high enough to cover all operating expenses of the business--rent, electricity, water, telephones, salaries, supplies, and advertising. However, they must not be too high or no one will buy goods from your store.

Your company will always charge more for goods they sell than the price it had to pay. This difference must pay expenses and allow the retailer to made a profit. (This profit is the retailer's reward for the time and effort he has put into his business.) Many companies like to include on the price tag a coded price. This price indicates what the

goods cost your company. Usually this is done by substituting a letter for a number. It might be done as follows:

J F PATERSON
0 1 23456789

If this were the name used as your code, then an article for which your company paid $3.47 would be coded ATS--A represents 3, T represents 4, and S stands for 7. How would you code a cost of $4.41? That's right: TTF.

Now that you understand coding cost price, see how quickly you can code the cost of the items on your price list. On p. 15 you are given the names, stock numbers, costs, and selling prices of each item. On the following page (p. 16) beside the stock number write the coded cost figure using J. F. Paterson as your code. The first one is done for you. Then, devise a new code name and write that at the bottom of the page.

Job 5

A very important part of the job of the retail sales clerk is to handle the complaint of dissatisfied customers. The manner in which complaints are handled may determine whether or not this customer will continue to do business with your company. You must be polite and helpful even when the customer is angry and unreasonable. Remember, you represent the company.

The dialogue below will demonstrate one way of handling a customer complaint courteously. Note the polite and helpful comments of Mr. Brown, the salesman, even though Mrs. Miller seems determined to create a scene about her faulty dishwasher.

Mr. Brown: "Good morning. May I help you?"

Mrs. Miller: (Very disgustedly.) "I hope someone can!"

Mr. Brown: "What seems to be the problem?"

Mrs. Miller: "I bought a dishwasher from one of your smooth-talking salesmen just a week ago. It's supposed to be 'the best on the market.' Now when I turn it on, it just makes a horrible grinding noise. Two days ago several of my cups were broken during a normal wash cycle. I want my money back."

Mr. Brown: "I'm sorry you're having so much trouble with your dishwasher. Perhaps the difficulty is in the way you've been loading you machine. This model is 'the best on the market', but I'm afraid it is very sensitive. (Demonstrates proper placement of dishes in dishwasher.) Do you have any questions, Mrs. Miller?"

Mrs. Miller: "No, that seems very simple. I wonder why that other salesman didn't show me that."

Mr. Brown: "I'm sorry you've been inconvenienced, Mrs. Miller. I hope you won't have any more trouble with your dishwasher. If you do, though, please don't hesitate to call me. I'll send our service representative right over."

Mrs. Miller: "Thank you, Mr. Brown. You've been most helpful. (Leaves smiling.)

Reread this conversation. Decide which things the salesman did that were good and which things might have been done better. Consider the situation below, then on you own paper complete the dialogue to demonstrate a <u>good</u> way to handle this type of situation.

Mrs. Susan Snyder, a customer, comes to your store with a dress she purchased from you last week. The label with instructions for the care of the dress reads "Machine wash warm. Tumble dry." When Mrs. Snyder dried the dress in her dryer, it shrank about two sizes. She is furious. She walks directly to you and begins in a <u>very</u> loud voice.

Mrs. Snyder: "What kind of a store are you folks trying to run here. You sell new clothes with incorrect labels. I'll never buy another thing from you."

Salesperson, Miss Smith:

PROBLEMS--STOCK RECORD CARDS

DIRECTIONS: Complete the balance column for each of the stock record cards below.

STOCK RECORD CARD

ITEM Tennis Rackets Maximum 45

STOCK NO. T180 Minimum 8

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			32
	10		11	
	12		3	
	17		7	
	20	25		
	25		8	

STOCK RECORD CARD

ITEM Racket Covers Maximum 50

STOCK NO. R117 Minimum 10

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			48
	4		13	
	9		9	
	10		7	
	15		11	
	16	35		
	20		17	
	21		7	

PROBLEMS--STOCK RECORD CARDS

DIRECTIONS: Enter the following information on the stock record cards below. Then, record the transactions on the proper card. Be sure to find the new balance after each transaction.

Card A: Item: Tennis Rackets, Stock No.: T178, Unit: Each, Maximum: 40, Minimum: 15. Balance on March 1, 20.

Card B: Item: Tennis Balls, Stock No.: T205, Unit: Dozen, Maximum: 75, Minimum: 15. Balance on March 1, 15.

Mar. 2 Received 50 doz. tennis balls, #T205
3 Issued 5 tennis rackets, #T178
7 Issued 7 tennis rackets, #T178
8 Issued 31 doz. tennis balls, #T205
10 Received 27 tennis rackets, #T178
14 Issued 5 doz. tennis balls, #T205
15 Issued 4 tennis rackets, #T178

STOCK RECORD CARD

ITEM _____ Maximum ____

STOCK No. _____ Minimum ____

UNIT _____

Date	Quantity Rec.	Quantity Issued	Balance

STOCK RECORD CARD

ITEM _____ Maximum ____

STOCK No. _____ Minimum ____

UNIT _____

Date	Quantity Rec.	Quantity Issued	Balance

JOB 2--DETERMINING NEED TO REORDER

STOCK RECORD CARD

ITEM Racket Covers Maximum 40

STOCK NO. C117 Minimum 8

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			29
	8		6	
	12		13	

STOCK RECORD CARD

ITEM Baseball Glove Maximum 30

STOCK NO. B838 Minimum 5

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			10
	6	20		
	12		7	
	17		3	

STOCK RECORD CARDS

ITEM Badminton Set Maximum 75

STOCK NO. B461 Minimum 20

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			60
	5		12	
	8		6	
	15		23	

T R

PURCHASE REQUISITION

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

Requisition No:

Date Issued:

Date Required:

Deliver To:

Location

Approved by:

Quantity	Description

T R

PURCHASE REQUISITION

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

Requisition No

Date Issued

Date Required:

Deliver To:

Location:

Approved by:

Quantity	Description

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

April 1, 19 75

SOLD TO Mr. Dennis Holt

ADDRESS 365 Shea Street

2	Badminton Sets, #B464		
	@ $5.69		
1	Tennis Racket, #T179		
1	Racket Cover, #C119		
	Tax		
	Total		

No. C05192

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

April 1, 19 75

SOLD TO Bruce Stallings

ADDRESS 1019 Greenland Blvd.

1	Baseball Bat, #B575		
2	Baseballs, #B743,		
	@ $1.25		
1	Baseball Glove, #B840		
	Tax		
	Total		

No. C05193

T & R DEPARTMENT STORE

Partial Price List--Sporting Goods

Item	Unit	Stock No.	Price
Badminton Set	Each	B461	$ 3.74
Badminton Set	Each	B464	5.69
Baseball	Each	B743	1.25
Baseball	Each	B744	.99
Baseball Bat	Each	B571	3.79
Baseball Bat	Each	B575	5.25
Baseball Glove	Each	B838	7.97
Baseball Glove	Each	B840	9.49
Racket Cover	Each	C117	2.95
Racket Cover	Each	C119	4.98
Tennis Balls	Doz.	T205	10.50
Tennis Balls	Doz.	T206	14.75
Tennis Racket	Each	T178	18.99
Tennis Racket	Each	T179	24.98
Tennis Racket	Each	T180	36.35

PROBLEMS--SALES SLIPS

1. Mrs. Susan R. Slade; 4401 Amelia Avenue; Portsmouth; March 10, 19--; 1 Tennis Racket, #T180; 1 Racket Cover, #C119; 1 doz. Tennis Balls, #T206.

2. Mr. John L. Adams; 211 Greenwood Drive; Portsmouth; March 10, 19--; 2 Badminton Sets, #B464; 1 Baseball, #B743; 2 Baseball Gloves, #B383; 1 Baseball Bat, #B575.

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

_____ 19___

SOLD TO _____

ADDRESS _____

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

_____ 19___

SOLD TO _____

ADDRESS _____

T & R DEPARTMENT STORE

Partial Price List with Cost--Sporting Goods

Item	Stock No.	Price	Cost
Badminton Set	B461	$ 3.74	$ 2.31
Badminton Set	B464	5.69	4.78
Baseball	B743	1.25	.98
Baseball	B744	.99	.75
Baseball Bat	B571	3.79	3.12
Baseball Bat	B575	5.25	4.68
Baseball Glove	B838	7.97	6.31
Baseball Glove	B840	9.49	8.10
Racket Cover	C117	2.95	1.43
Racket Cover	C119	4.98	3.25
Tennis Balls	T205	10.50	8.66
Tennis Balls	T206	14.75	11.12
Tennis Rackets	T178	18.99	13.41
Tennis Racket	T179	24.98	17.67
Tennis Racket	T180	36.35	26.75

CODING PRICES--ANSWER SHEET

NAME	STOCK NO.	CODED COST
Badminton Set	B461	PAF
Badminton Set	B464	_____
Baseball	B743	_____
Baseball	B744	_____
Baseball Bat	B571	_____
Baseball Bat	B575	_____
Baseball Glove	B838	_____
Baseball Glove	B840	_____
Racket Cover	C117	_____
Racket Cover	C119	_____
Tennis Balls	T205	_____
Tennis Balls	T206	_____
Tennis Racket	T178	_____
Tennis Racket	T179	_____
Tennis Racket	T180	_____

CODE NAME _____
(Write numbers below letters.)

EXHIBIT A

STOCK RECORD CARD

ITEM Tennis Rackets Max. 50

STOCK No T179 Min. 12

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			15
	10	40		55
	12		15	40

EXHIBIT B

STOCK RECORD CARD				
ITEM Tennis Rackets Maximum 50				
STOCK NO. T179 Minimum 12				
UNIT Each				
Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			15
	10	40		55
	12		15	40
	20		17	23
	23		10	13

DEPARTMENT STORE

PURCHASE REQUISITION

235 High Street
Portsmouth, VA 23704

Requisition No 20221
Date Issued: March 27, 19--
Date Required: April 10, 19--

Deliver To: Sporting Goods Dept.
Location: Second Floor
Approved by:

Quantity	Description
37	Tennis Rackets, #T179

EXHIBIT C

T R

DEPARTMENT STORE
235 High Street
Portsmouth, VA 23704

March 15, 19__

SOLD TO John L. Meyers

ADDRESS 4711 Greenbriar Rd.

1	Tennis Racket, #T178	$18	99
1	Racket Cover, #C119	4	98
1 doz.	Tennis Balls, #T206	14	75
		$38	73
	Tax	1	55
	TOTAL	$40	28

No. C05191

EXHIBIT D

4% VIRGINIA SALES TAX TABLE

FOR COMBINED STATE TAX AT THE RATE OF 3%
AND LOCAL TAX AT THE RATE OF 1%

FOR USE ON AND AFTER JULY 1, 1968

Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
.01 — .14	.00	14.88 — 15.12	.60	29.88 — 30.12	1.20
.15 — .34	.01	15.13 — 15.37	.61	30.13 — 30.37	1.21
.35 — .59	.02	15.38 — 15.62	.62	30.38 — 30.62	1.22
.60 — .84	.03	15.63 — 15.87	.63	30.63 — 30.87	1.23
.85 — 1.14	.04	15.88 — 16.12	.64	30.88 — 31.12	1.24
1.15 — 1.34	.05	16.13 — 16.37	.65	31.13 — 31.37	1.25
1.35 — 1.59	.06	16.38 — 16.62	.66	31.38 — 31.62	1.26
1.60 — 1.84	.07	16.63 — 16.87	.67	31.63 — 31.87	1.27
1.85 — 2.14	.08	16.88 — 17.12	.68	31.88 — 32.12	1.28
2.15 — 2.34	.09	17.13 — 17.37	.69	32.13 — 32.37	1.29
2.35 — 2.59	.10	17.38 — 17.62	.70	32.38 — 32.62	1.30
2.60 — 2.84	.11	17.63 — 17.87	.71	32.63 — 32.87	1.31
2.85 — 3.14	.12	17.88 — 18.12	.72	32.88 — 33.12	1.32
3.15 — 3.34	.13	18.13 — 18.37	.73	33.13 — 33.37	1.33
3.35 — 3.59	.14	18.38 — 18.62	.74	33.38 — 33.62	1.34
3.60 — 3.84	.15	18.63 — 18.87	.75	33.63 — 33.87	1.35
3.85 — 4.14	.16	18.88 — 19.12	.76	33.88 — 34.12	1.36
4.15 — 4.34	.17	19.13 — 19.37	.77	34.13 — 34.37	1.37
4.35 — 4.59	.18	19.38 — 19.62	.78	34.38 — 34.62	1.38
4.60 — 4.84	.19	19.63 — 19.87	.79	34.63 — 34.87	1.39
4.85 — 5.12	.20	19.88 — 20.12	.80	34.88 — 35.12	1.40
5.13 — 5.37	.21	20.13 — 20.37	.81	35.13 — 35.37	1.41
5.38 — 5.62	.22	20.38 — 20.62	.82	35.38 — 35.62	1.42
5.63 — 5.87	.23	20.63 — 20.87	.83	35.63 — 35.87	1.43
5.88 — 6.12	.24	20.88 — 21.12	.84	35.88 — 36.12	1.44
6.13 — 6.37	.25	21.13 — 21.37	.85	36.13 — 36.37	1.45
6.38 — 6.62	.26	21.38 — 21.62	.86	36.38 — 36.62	1.46
6.63 — 6.87	.27	21.63 — 21.87	.87	36.63 — 36.87	1.47
6.88 — 7.12	.28	21.88 — 22.12	.88	36.88 — 37.12	1.48
7.13 — 7.37	.29	22.13 — 22.37	.89	37.13 — 37.37	1.49
7.38 — 7.62	.30	22.38 — 22.62	.90	37.38 — 37.62	1.50
7.63 — 7.87	.31	22.63 — 22.87	.91	37.63 — 37.87	1.51
7.88 — 8.12	.32	22.88 — 23.12	.92	37.88 — 38.12	1.52
8.13 — 8.37	.33	23.13 — 23.37	.93	38.13 — 38.37	1.53
8.38 — 8.62	.34	23.38 — 23.62	.94	38.38 — 38.62	1.54
8.63 — 8.87	.35	23.63 — 23.87	.95	38.63 — 38.87	1.55
8.88 — 9.12	.36	23.88 — 24.12	.96	38.88 — 39.12	1.56
9.13 — 9.37	.37	24.13 — 24.37	.97	39.13 — 39.37	1.57
9.38 — 9.62	.38	24.38 — 24.62	.98	39.38 — 39.62	1.58
9.63 — 9.87	.39	24.63 — 24.87	.99	39.63 — 39.87	1.59
9.88 — 10.12	.40	24.88 — 25.12	1.00	39.88 — 40.12	1.60
10.13 — 10.37	.41	25.13 — 25.37	1.01	40.13 — 40.37	1.61
10.38 — 10.62	.42	25.38 — 25.62	1.02	40.38 — 40.62	1.62
10.63 — 10.87	.43	25.63 — 25.87	1.03	40.63 — 40.87	1.63
10.88 — 11.12	.44	25.88 — 26.12	1.04	40.88 — 41.12	1.64
11.13 — 11.37	.45	26.13 — 26.37	1.05	41.13 — 41.37	1.65
11.38 — 11.62	.46	26.38 — 26.62	1.06	41.38 — 41.62	1.66
11.63 — 11.87	.47	26.63 — 26.87	1.07	41.63 — 41.87	1.67
11.88 — 12.12	.48	26.88 — 27.12	1.08	41.88 — 42.12	1.68
12.13 — 12.37	.49	27.13 — 27.37	1.09	42.13 — 42.37	1.69
12.38 — 12.62	.50	27.38 — 27.62	1.10	42.38 — 42.62	1.70
12.63 — 12.87	.51	27.63 — 27.87	1.11	42.63 — 42.87	1.71
12.88 — 13.12	.52	27.88 — 28.12	1.12	42.88 — 43.12	1.72
13.13 — 13.37	.53	28.13 — 28.37	1.13	43.13 — 43.37	1.73
13.38 — 13.62	.54	28.38 — 28.62	1.14	43.38 — 43.62	1.74
13.63 — 13.87	.55	28.63 — 28.87	1.15	43.63 — 43.87	1.75
13.88 — 14.12	.56	28.88 — 29.12	1.16	43.88 — 44.12	1.76
14.13 — 14.37	.57	29.13 — 29.37	1.17	44.13 — 44.37	1.77
14.38 — 14.62	.58	29.38 — 29.62	1.18	44.38 — 44.62	1.78
14.63 — 14.87	.59	29.63 — 29.87	1.19	44.63 — 44.87	1.79

On transactions over $44.87, compute tax at a straight 4%.
Treat fractions of ½¢ or more as 1¢.

FOR USE ON AND AFTER JULY 1, 1968

GLOSSARY

Extension. Amount on sales slip found by multiplying the number of identical items purchased by the cost per item.

Operating expenses. Costs related to running a business such as rent, electricity, water, telephones, salaries, supplies, and advertising.

Profit. The difference between sales and the operating expenses of the business. This is the owner's reward for the time and effort put into operating a business.

Purchase requisition. Form completed by stock clerk to let the purchasing agent know of a need to purchase merchandise and supplies.

Purchasing agent. Person responsible for approving all buying done by the company.

Retailer. One who earns his living by selling goods to the public.

Sales slip. Form used to record information about a sale such as the number of items purchased, a description (name and stock number) of each item, the cost per item, subtotal, sales tax, and total.

Stock. Items kept on hand for sale.

Stock number. Number assigned to each item in the stockroom as a means of identifying that item.

Stock record card. Form used to keep records of goods received in the stockroom and those issued from the stockroom for sale. Keeping this record enables one to keep an accurate count of the number and kinds of goods available for sale.

POST-TEST: RETAIL SALES CLERK

I. COMPLETION

Complete each of the following statements with the business term you have learned in this project which will make the most meaningful sentence.

1. A form which is used to record information about a sale such as the number of items purchased, a description of each item, and the cost per item is a(n) _____.

2. An amount found by multiplying the number of identical items purchased by the cost per item is a(n) _____.

3. The difference between the amount of money taken in from sales and the cost of operating a business is _____.

4. Items kept on hand for sale are called _____.

5. One who earns his livelihood by buying goods for resale to the public is a(n) _____.

6. A number assigned to each item in the stockroom as a means of identifying that item is a(n) _____.

7. One who is responsible for approving all buying done by the company is a(n) _____.

8. A form used to keep records of goods received in the stockroom and those issued from the stockroom for sale is a(n) _____.

9. The costs related to "running" a business such as rent, telephone, and salaries are called _____.

10. A form completed by the stock clerk when merchandise or supplies need to be reordered is a(n) _____.

II. STOCK RECORD CARD

Enter the following information on the blank stock record card below.

Item: Tennis Balls, Stock No.: T205, Unit: Doz., Maximum: 65, Minimum: 9, Balance on March 1, 21.

Record the transactions which follow on this card. Find the new balance after each transaction.

Mar.	3	Issued 11
	5	Issued 4
	11	Received 44
	17	Issued 17

II. STOCK RECORD CARD

STOCK RECORD CARD

ITEM _____ Max. _____

STOCK No. _____ Min. _____

UNIT _____

Date		Quantity Rec.	Quantity Issued	Balance

III. REORDERING GOODS

Bring the balances on the stock record cards below up to date. Our company's policy requires that you reorder any goods that are within ten (10) of the minimum. If either or both of these items need(s) to be reordered, complete the purchase requisition below. (You may assume that these items are purchased from the same company.) The requisition should have today's date. The item(s) is (are) required by two weeks from today.

III. REORDERING GOODS

STOCK RECORD CARD

ITEM Baseball Bat Max. 30

STOCK No. B571 Min. 8

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			23
	5		7	
	7		4	

STOCK RECORD CARD

ITEM Baseball Glove Max. 25

STOCK No. B838 Min. 5

UNIT Each

Date		Quantity Rec.	Quantity Issued	Balance
Mar	1			21
	6		3	
	10		11	
	15	10		

TER

PURCHASE REQUISITION

DEPARTMENT STORE

235 High Street
Portsmouth, VA 23704

Requisition No:

Date Issued:

Date Required:

Deliver To:

Location:

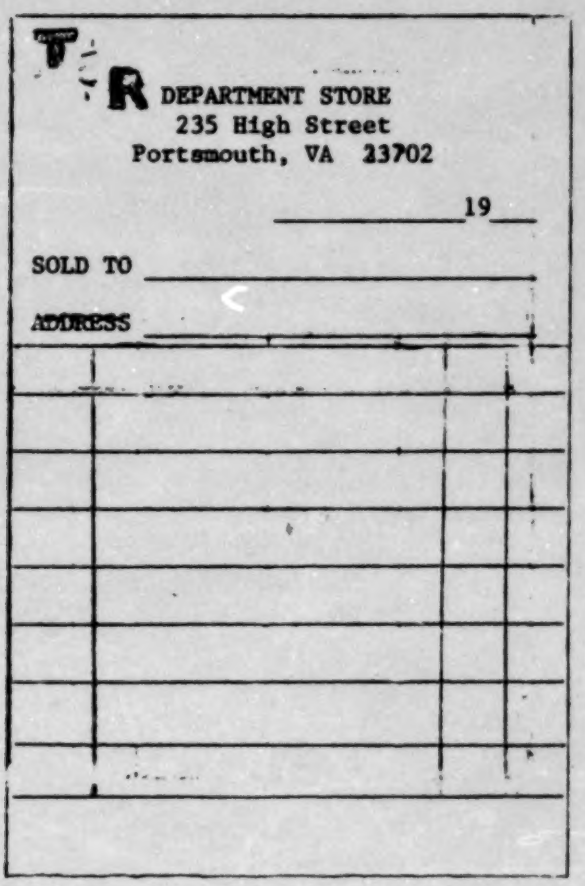
Approved by:

Quantity	Description

IV. SLAES SLIP

Record the following information on the blank sales slip below. Complete the sales slip by computing Virginia's 4% sales tax and the total value of the sale.

Mrs. Sally Figg, 4727 Holly Rd., Portsmouth, March 10, 19--. 1 Baseball Bat, #B571 @ $3.79 each; Baseball Glove, #383 @ $7.97 each; 2 Baseballs, #B743 @ $1.25 each.



V. CODING PRICES

Our company uses a letter code to indicate on our price tags what items cost us. We use the letters below to correspond to the numbers listed under them.

DAN J SMITHE
123 4 567890

Using these letters, code the following prices. Record the coded price in the blank to the right of the dollar amount.

A. $ 1.97 _____
B. $ 4.63 _____
C. $10.08 _____
D. $118.27 _____
E. $ 93.40 _____
F. $ 71.16 _____

VI. MULTIPLE-CHOICE: HANDLING CUSTOMERS

In your job you must often handle customer complaints. Choose the best way to handle each of the following situations. Indicate your choice by placing the letter of your answer in the blank to the left of the number.

_____1. You are busy assisting a customer who is deciding on the last of several purchases in your department. An irate customer marches over with several items and insists that she be helped immediately. She says, "I've been standing at the cash register for ten minutes. Doesn't anyone in this department believe in helping customers?" You answer,

a. "Look Lady, I'm doing the best I can to help this customer. I can only do one thing at a time. You'll just have to wait a few more minutes or find someone else."

b. "I'm sorry you've had to wait so long. I'll be with you in just a minute."

c. (To the customer you are helping.) "Would you excuse me for just a moment, please. I'll ring up this lady's purchases while you're deciding. (Then to second customer.) I'm sorry you've had to wait. I can help you right away."

d. "There's a young lady working in the next department. Perhaps she can help you."

_____2. A customer calls to your attention two apparently identical tennis rackets one of which costs $12.00 more than the other. You should

a. check with the department supervisor for a possible reason for this difference.

b. re-mark the tickets to sell both rackets at the lower price.

VI. MULTIPLE CHOICE: HANDLING CUSTOMERS (cont'd)

c. re-mark the tickets to sell both rackets at the higher price.

d. sell each racket at the price on its tag and not bother the supervisor.

_____3. A customer in your department begins a long explanation of how bad a certain other clerk in your store was the last time she was in the store. You should

a. agree with her wholeheartedly.

b. suggest that she write a letter or make her complaint to the personnel manager.

c. listen attentitively then report it to the personnel manager yourself.

d. try to change the subject and mention it to the other sales clerk the next time the two of you are alone.